

School Business – May 1, 2020

The FBS website continues to be updated with COVID-19 policies and information related to School Business and operations. Please check this site regularly for updates: www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services .

Recent post: State Emergency Leave Policy Updated April 29, 2020

A hub of COVID-19 information from other areas of DPI can be found at <https://padlet.com/jessicaswencki/covidfaq> .

Extension of State Emergency Leave

At its April 30th meeting, the State Board of Education approved an extension to the [State Emergency Leave](#) until May 31, which is allowing districts to continue to pay and provide benefits to eligible staff.

Reclassifying School Nutrition Expenditures – LEAs only

There are 2 options to reclassify School Nutrition (SN) expenditures from Fund 5 to State PRC 154:

Option 1: To reclassify expenditures from Fund 5 to State PRC 154:

1. J/E to credit SN expense and debit expense code in Fund 2 (offset by cash codes).
2. If a separate bank account is used for SN, transfer funds from the regular account to SN.
3. Then key a BUD to record expense in BUD and credit fund 2.

Option 2: Invoice from School Nutrition for total to be moved to PRC 154:

1. SN should prepare an invoice for the total amount to be reclassified. Include expenditure detail for documentation purposes, but any expenditures related to the COVID-19 student feeding would be eligible.
2. Cut a check out of state 154 coded to 1.7200.154.311
3. Upon receipt of the check, SN will code the check to a contra expense to offset expenses.

To facilitate Option 2, DPI will add account code:

5.7200.035.**394** – **COVID-19 Contra-Expense** - Contra account to offset the reclassified COVID-19 expenditures.

Object 394 (NEW) - School Nutrition Reimbursement (Contra-expenditure) -
Include the amount of COVID-19 costs received from the state.

If you have any questions, please contact roxane.bernard@dpi.nc.gov .



Public Schools of North Carolina
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